

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2007–08 (Fiscal Year 2008)

First Look

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Introduction

The Common Core of Data (CCD) is an annual collection of public elementary and secondary education data by the National Center for Education Statistics (NCES) in the Institute of Education Sciences of the U.S. Department of Education. The data are reported by state education agencies (SEAs). The finance data are reported to the U.S. Census Bureau, which acts as the data collection agent for NCES. The data are collected through an online data collection site. Student membership data are reported to the U.S. Department of Education's *EDFacts* data collection system. This report presents findings on public education revenues and expenditures using fiscal year 2008 (FY 08) data from the National Public Education Financial Survey (NPEFS) of the CCD survey system. Programs covered in the NPEFS include regular, special, and vocational education; charter schools (if they reported data to the SEA); and state-run education programs (such as special education centers or education programs for incarcerated youth).

The CCD NPEFS is a universe collection of public elementary and secondary education finance data reported annually by SEAs in each of the 50 states, the District of Columbia, Puerto Rico, and the four other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands. The NPEFS provides SEA-level data for all revenues and expenditures associated with each reporting state or jurisdiction, including revenues by source and expenditures by function and object.

SEAs participate in the CCD voluntarily, following standard definitions for the data items they report. In some cases, SEAs may be unable to report a key data item or may be unable to report a key data item in exact accordance with a CCD definition. When this happens, NCES imputes or adjusts values for these items. Please see Appendix A: Methodology and Technical Notes in this report for a detailed discussion of imputations and adjustments.

While the tables in this report include data for all NPEFS respondents, the discussion in the text is limited to the 50 states and the District of Columbia. Data for all of the current expenditure functions collected on NPEFS are presented in tables 2, 3, and 4. These 10 functions are combined to produce the 4 categories displayed in tables 5 and 6.

Please see appendix A for more information about survey content and methodology. Appendix B is a glossary of key terms used in this report.

More information about CCD surveys and products is available at <http://nces.ed.gov/ccd>.

Selected Findings: Fiscal Year 2008

- Approximately \$584.7 billion was collected in revenues for public elementary and secondary education in the 50 states and the District of Columbia in fiscal year 2008 (FY 08) (table 1). The greatest percentage of revenues came from state and local governments, which together provided \$537.0 billion, or 92 percent of all revenues; the federal government's contribution was \$47.7 billion, or 8 percent of all revenues (derived from table 1 and figure 1).
- Current expenditures include expenditures for the day-to-day operation of schools and school districts (salaries, benefits, supplies, and purchased services) for public elementary and secondary education. They exclude expenditures for construction, equipment, property, debt services, and programs outside of public elementary and secondary education such as adult education and community services. Current expenditures totaled \$506.8 billion in FY 08 (table 2). Current expenditures per pupil for public elementary and secondary education were \$10,297 (table 3). Adjusting for inflation,¹ current expenditures per pupil have grown 32 percent since FY 95 (\$7,782) and 60 percent since FY 85 (\$6,450) (figure 2).
- In FY 08, \$308.2 billion was spent on instruction (table 2). This includes spending on salaries and benefits for teachers and teacher aides, classroom supplies and services, and extracurricular and cocurricular activities.
- Looking at per pupil current expenditures for public elementary and secondary education in FY 08, instruction expenditures ranged from \$3,886 in Utah to \$11,572 in New York (table 3).
- Instruction accounted for 61 percent of all current expenditures for public elementary and secondary education in FY 08 (table 4). Total support services accounted for 35 percent, food services accounted for 4 percent, and enterprise operations made up 0.2 percent of total current expenditures.
- Figure 3 and tables 5 and 6 combine the detailed expenditure functions presented in tables 2, 3, and 4 into four groupings. When expenditures for instruction are combined with instruction-related services such as libraries, media centers, and instructional staff development, they totaled \$333.6 billion (table 5), or \$6,778 per student in FY 08 (table 6). This included \$221.9 billion for salaries and \$74.0 billion in employee benefits (table 7). Instruction and instruction-related expenditures make up 66 percent of all current expenditures in FY 08 (table 5 and figure 3).
- Total expenditures for public elementary and secondary education and other related programs were \$596.6 billion in FY 08, including \$506.8 billion in current expenditures, \$58.7 billion in facilities acquisition and construction, \$7.1 billion in replacement equipment, \$8.3 billion in other programs (such as community services and adult education, which are not part of public elementary and secondary education), and \$15.7 billion in interest on debt (table 8).

¹ Data have been adjusted to fiscal year 2008 dollars. See Appendix A: Methodology and Technical Notes for more information on inflation-adjusted data.

References and Related Data Files

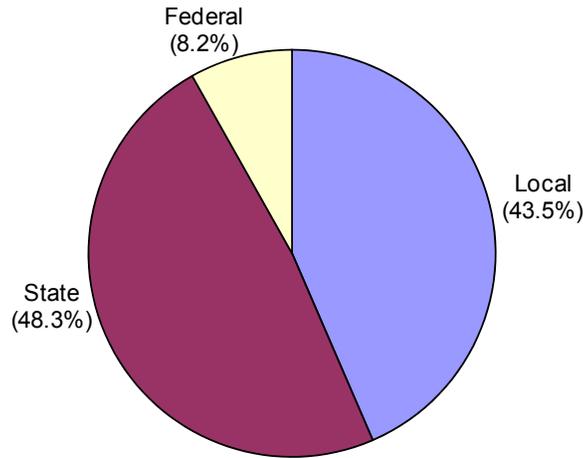
References

Ave, E.P., and Honegger, S. (2010). *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2007–08 (Fiscal Year 2008)* (NCES 2010-325). National Center for Education Statistics, Institute for Education Sciences, U.S. Department of Education. Washington, DC.

Related Data Files

Data files for all CCD surveys used in this report may be found on the CCD data page of the CCD website at <http://nces.ed.gov/ccd/ccdata.asp>.

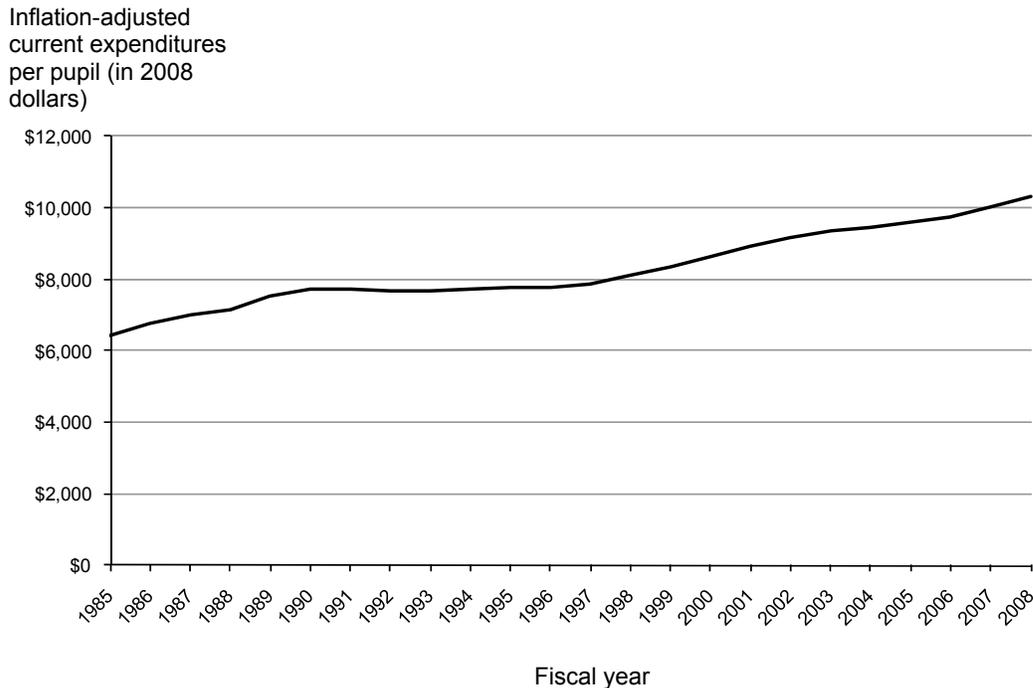
Figure 1. Percentage distribution of revenues for public elementary and secondary education in the United States, by source: Fiscal year 2008



NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2008, Version 1a.

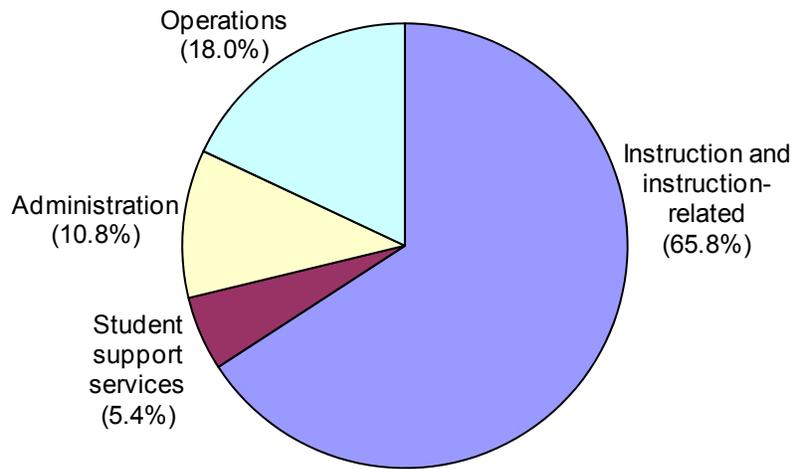
Figure 2. Inflation-adjusted current expenditures per pupil for public elementary and secondary education in the United States: Fiscal years 1985–2008



NOTE: Data have been adjusted to fiscal year 2008 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal years 1985–1986, Version 1a; fiscal years 1987–2001, Version 1b; fiscal year 2002, Version 1c; fiscal years 2003–2006, Version 1b; fiscal years 2007–2008, Version 1a; *Digest of Education Statistics: 2008*, retrieved March 9, 2010, from http://nces.ed.gov/programs/digest/d08/tables/dt08_031.asp?referrer=list.

Figure 3. Percentage distribution of current expenditures for public elementary and secondary education in the United States, by function: Fiscal year 2008



NOTE: Instruction and instruction-related expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Administration includes general administration, school administration, and other support services. Operations include operations and maintenance, student transportation, food services, and enterprise operations. Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services. Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2008, Version 1a.

Table 1. Revenues and percentage distribution of revenues for public elementary and secondary education, by source and state or jurisdiction: Fiscal year 2008

State or jurisdiction	Revenues [in thousands of dollars]				Percentage distribution		
	Total	Local ¹	State	Federal	Local ¹	State	Federal
United States²	\$584,728,896	\$254,358,830	\$282,662,805	\$47,707,260	43.5	48.3	8.2
Alabama	7,693,742	2,290,506	4,658,854	744,382	29.8	60.6	9.7
Alaska	2,289,219	465,859	1,517,297	306,063	20.4	66.3	13.4
Arizona	10,283,842	3,872,761	5,318,991	1,092,090	37.7	51.7	10.6
Arkansas	4,674,053	1,518,518	2,649,411	506,124	32.5	56.7	10.8
California	71,224,024	20,880,862	43,660,964	6,682,198	29.3	61.3	9.4
Colorado	8,113,611	4,130,447	3,423,454	559,710	50.9	42.2	6.9
Connecticut	9,459,433	5,295,735	3,743,350	420,348	56.0	39.6	4.4
Delaware	1,690,557	508,795	1,048,771	132,991	30.1	62.0	7.9
District of Columbia ³	1,364,048	1,208,775	†	155,273	88.6	†	11.4
Florida	29,321,189	15,403,664	11,389,951	2,527,574	52.5	38.8	8.6
Georgia	18,671,345	8,699,180	8,476,711	1,495,453	46.6	45.4	8.0
Hawaii ³	2,541,703	76,658	2,154,312	310,732	3.0	84.8	12.2
Idaho	2,167,455	499,820	1,454,112	213,522	23.1	67.1	9.9
Illinois	25,426,959	15,497,303	7,929,343	2,000,312	60.9	31.2	7.9
Indiana	12,295,901	4,840,831	6,578,455	876,615	39.4	53.5	7.1
Iowa	5,297,527	2,429,015	2,465,113	403,399	45.9	46.5	7.6
Kansas	5,528,071	1,915,792	3,176,570	435,710	34.7	57.5	7.9
Kentucky	6,561,268	2,091,168	3,759,235	710,865	31.9	57.3	10.8
Louisiana	7,861,130	3,020,548	3,523,670	1,316,912	38.4	44.8	16.8
Maine	2,601,563	1,199,195	1,168,949	233,419	46.1	44.9	9.0
Maryland	13,060,333	6,849,098	5,499,093	712,141	52.4	42.1	5.5
Massachusetts	14,632,845	7,752,915	6,127,024	752,906	53.0	41.9	5.1
Michigan	19,620,055	6,799,938	11,287,553	1,532,564	34.7	57.5	7.8
Minnesota	10,293,655	2,902,518	6,783,079	608,058	28.2	65.9	5.9
Mississippi	4,388,016	1,290,291	2,389,464	708,262	29.4	54.5	16.1
Missouri	9,876,930	5,784,488	3,292,456	799,986	58.6	33.3	8.1
Montana	1,559,091	595,154	774,708	189,229	38.2	49.7	12.1
Nebraska	3,286,862	1,899,176	1,089,026	298,660	57.8	33.1	9.1
Nevada	4,364,266	2,730,522	1,344,111	289,633	62.6	30.8	6.6
New Hampshire	2,613,798	1,467,992	1,009,291	136,516	56.2	38.6	5.2
New Jersey	24,892,358	13,430,129	10,472,031	990,198	54.0	42.1	4.0
New Mexico	3,655,607	571,035	2,587,683	496,889	15.6	70.8	13.6
New York	52,766,249	25,961,248	23,641,251	3,163,749	49.2	44.8	6.0
North Carolina	12,426,731 ⁴	3,021,338 ⁴	8,158,251	1,247,143	24.3	65.7	10.0
North Dakota	1,056,726	527,728	383,231	145,767	49.9	36.3	13.8
Ohio	22,796,037	10,745,329	10,392,395	1,658,314	47.1	45.6	7.3
Oklahoma	5,482,414	1,862,240	2,973,757	646,417	34.0	54.2	11.8
Oregon	6,118,492	2,364,047	3,200,001	554,444	38.6	52.3	9.1
Pennsylvania	24,973,392	14,055,263	9,122,496	1,795,633	56.3	36.5	7.2
Rhode Island	2,223,575	1,162,770	887,762	173,043	52.3	39.9	7.8
South Carolina	7,773,773	3,108,367	3,949,713	715,692	40.0	50.8	9.2
South Dakota	1,206,955	612,726	409,680	184,549	50.8	33.9	15.3
Tennessee	8,230,341	3,614,048	3,752,493	863,801	43.9	45.6	10.5
Texas	45,574,722	20,602,720	20,400,120	4,571,881	45.2	44.8	10.0
Utah	4,396,364	1,563,374	2,490,823	342,166	35.6	56.7	7.8
Vermont	1,504,572	118,258	1,291,690	94,624	7.9	85.9	6.3
Virginia	14,527,472	7,678,728	5,951,317	897,427	52.9	41.0	6.2
Washington	11,107,344	3,270,611	6,941,092	895,641	29.4	62.5	8.1
West Virginia	3,166,494	947,243	1,872,918	346,332	29.9	59.1	10.9
Wisconsin	10,485,161	4,570,797	5,244,730	669,635	43.6	50.0	6.4
Wyoming	1,601,628	653,305	846,053	102,270	40.8	52.8	6.4
Other jurisdictions							
American Samoa	65,624	297	15,529 ⁵	49,798	0.5	23.7	75.9
Guam	243,990	190,437	†	53,553	78.1	†	21.9
Commonwealth of the							
Northern Mariana Islands	63,012	403	35,847 ⁵	26,762	0.6	56.9	42.5
Puerto Rico	3,365,390	1,135	2,424,243 ⁵	940,011	#	72.0	27.9
U.S. Virgin Islands	233,195	193,777	†	39,418	83.1	†	16.9

† Not applicable.

Rounds to zero.

¹Local revenues include intermediate revenues.²U.S. totals include the 50 states and the District of Columbia.³Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states. Local revenues in Hawaii consist almost entirely of student fees and charges for services, such as food services, summer school, and student activities.⁴Value affected by redistribution of reported values to correct for missing data items.⁵Reported state revenue data are revenues received from the central government.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2008, Version 1a.

Table 2. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2008

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]											
			Support services ²									Enterprise operations ⁴
	Total	Instruction	Total	Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	
United States⁵	\$506,827,246⁶	\$308,236,203⁶	\$178,215,243⁶	\$27,385,688⁶	\$25,362,608⁶	\$9,927,371⁶	\$28,335,630⁶	\$49,360,206⁶	\$21,535,686⁶	\$16,308,055⁶	\$19,191,507⁶	\$1,184,293
Alabama	6,832,439	4,008,734	2,378,322	369,939	328,041	173,576	420,189	614,676	337,768	134,132	445,383	0
Alaska	1,918,375	1,117,441	743,143	137,986	100,475	28,481	116,692	235,162	58,119	66,229	49,930	7,861
Arizona	8,403,221	4,751,539 ⁶	3,234,614 ⁶	901,085 ⁶	219,922 ⁶	127,508 ⁶	399,890 ⁶	925,441 ⁶	324,757 ⁶	336,012 ⁶	372,916	44,151
Arkansas	4,156,368	2,426,303 ⁶	1,496,531 ⁶	204,167 ⁶	318,318 ⁶	104,192 ⁶	219,160 ⁶	385,190 ⁶	159,241 ⁶	106,262 ⁶	229,186 ⁶	4,348
California	61,570,555 ⁶	36,947,505 ⁶	22,300,426 ⁶	3,062,280 ⁶	4,274,230 ⁶	569,195 ⁶	4,080,401 ⁶	6,236,159 ⁶	1,492,241 ⁶	2,585,922 ⁶	2,194,867	127,757
Colorado	7,338,766	4,249,391	2,822,307	343,099	397,126	140,028	516,110	704,257	224,740	496,948	227,783	39,285
Connecticut	8,336,789 ⁶	5,230,362 ⁶	2,825,770 ⁶	506,672 ⁶	263,929 ⁶	175,822 ⁶	475,032 ⁶	803,356 ⁶	406,601 ⁶	194,357 ⁶	208,689 ⁶	71,968
Delaware	1,489,594	896,817	530,721	76,411	19,266	18,452	84,698	153,225	97,188	81,482	62,057	0
District of Columbia ⁷	1,282,437 ⁶	688,205 ⁶	535,348 ⁶	72,931 ⁶	69,295 ⁶	35,598 ⁶	60,605 ⁶	135,121 ⁶	87,916 ⁶	73,883	58,883 ⁶	0
Florida	24,224,114 ⁶	14,594,649 ⁶	8,584,117 ⁶	1,107,958 ⁶	1,624,054 ⁶	222,421 ⁶	1,368,423 ⁶	2,594,828 ⁶	1,016,399 ⁶	650,035 ⁶	1,045,348	0
Georgia	16,030,039	10,128,309	5,089,449	743,695	818,943	208,250	939,386	1,138,419	663,394	577,360	766,147	46,135
Hawaii ⁷	2,122,779	1,281,836	742,938	239,459	77,511	17,420	130,915	156,741	53,102	67,790	98,005	0
Idaho	1,891,505 ⁶	1,153,189 ⁶	646,649 ⁶	107,754 ⁶	77,781 ⁶	42,808 ⁶	106,669 ⁶	178,615 ⁶	92,184 ⁶	40,838 ⁶	91,449 ⁶	218
Illinois	21,874,484 ⁶	12,859,165 ⁶	8,323,513 ⁶	1,421,224 ⁶	1,019,057 ⁶	704,310 ⁶	1,122,822 ⁶	2,186,898 ⁶	1,093,775 ⁶	775,428 ⁶	691,806	0
Indiana	9,281,709 ⁶	5,043,955 ⁶	3,861,633 ⁶	388,487 ⁶	981,651 ⁶	170,625 ⁶	485,318 ⁶	1,008,171 ⁶	524,895 ⁶	302,485 ⁶	376,120	0
Iowa	4,499,236	2,723,916	1,566,255	257,575	203,260	120,520	265,470	408,592	166,719	144,119	203,585	5,481
Kansas	4,627,994	2,781,910	1,636,695	262,588	218,742	142,390	265,432	442,137	186,936	118,470	209,390	0
Kentucky	5,822,550	3,451,684	2,025,839	251,346	316,462	126,329	319,211	537,118	344,154	131,218	332,841	12,187
Louisiana	6,814,455 ⁶	4,011,922 ⁶	2,431,103 ⁶	297,598 ⁶	352,400 ⁶	167,065 ⁶	367,508 ⁶	677,560 ⁶	383,383 ⁶	185,589 ⁶	371,328	101
Maine	2,308,071	1,478,788 ⁶	753,021 ⁶	104,008 ⁶	98,033 ⁶	43,873 ⁶	126,330 ⁶	238,939	105,156	36,682	76,194	68
Maryland	11,192,623 ⁶	6,846,340 ⁶	3,873,763 ⁶	498,920 ⁶	623,241 ⁶	76,060	738,669 ⁶	1,043,533	571,377	321,963 ⁶	300,231	172,288
Massachusetts	13,160,383	8,561,780 ⁶	4,226,601 ⁶	736,133 ⁶	606,680 ⁶	233,806	549,766	1,191,569	566,000	342,648	372,002	0
Michigan	17,053,521	9,665,947	6,840,011	1,276,683	811,118	352,344	984,887	1,819,614	769,771	825,594	547,563	0
Minnesota	8,415,969 ⁶	5,422,836 ⁶	2,607,288 ⁶	228,804 ⁶	399,818 ⁶	257,426 ⁶	353,204 ⁶	651,173 ⁶	476,138 ⁶	240,726 ⁶	358,345	27,500
Mississippi	3,898,401 ⁶	2,296,424 ⁶	1,371,551 ⁶	181,505 ⁶	181,653 ⁶	114,744 ⁶	222,999 ⁶	404,707 ⁶	183,186 ⁶	82,758 ⁶	230,088	338
Missouri	8,526,641	5,114,379	3,032,325	400,600	395,530	260,314	484,039	850,138	443,185	198,520	379,936	0
Montana	1,392,449	839,415	493,747	77,242	52,497	39,837	75,929	150,283	65,150	32,810	56,801	2,485
Nebraska	2,970,323	1,911,264	861,064	115,328	97,851	98,610	147,304	256,166	83,447	62,358	117,631	80,363
Nevada	3,515,004	2,089,251	1,298,341	164,350	180,840	74,438	245,142	373,649	146,721	113,201	127,412	0
New Hampshire	2,399,330	1,548,183	783,392	164,418	73,092	80,142	129,433	210,119	102,476	23,713	67,755	0
New Jersey	24,357,079 ⁶	14,473,885 ⁶	9,181,559 ⁶	2,303,520 ⁶	797,881 ⁶	557,853 ⁶	1,639,663 ⁶	2,480,381 ⁶	1,277,549 ⁶	124,711	492,587	209,048
New Mexico	3,057,061	1,758,818	1,172,002	314,843	101,552	67,901	181,805	310,742	108,494	86,666	124,680	1,561
New York	46,443,426 ⁶	32,001,143 ⁶	13,451,134 ⁶	1,536,857 ⁶	1,303,955 ⁶	933,876 ⁶	1,911,236 ⁶	4,079,893 ⁶	2,478,445 ⁶	1,206,872 ⁶	991,149	0
North Carolina	11,482,912 ⁶	7,304,665	3,517,618 ⁶	564,546 ⁶	234,817 ⁶	319,169 ⁶	739,918 ⁶	867,683 ⁶	445,114 ⁶	346,371 ⁶	660,629	0
North Dakota	886,317	515,144	298,283	36,992	28,537	40,777	43,737	85,533	40,870	21,837	46,791	26,100
Ohio	18,892,374	10,801,279	7,462,077	1,131,996	1,201,480	564,486	1,070,373	1,762,765	896,315	834,662	627,537	1,481
Oklahoma	4,932,913	2,845,585	1,760,803	331,037	177,838	145,947	266,715	541,852	165,517	131,897	281,157	45,367
Oregon	5,409,630	3,158,068	2,060,631	374,495	224,448	80,687	341,400	458,475	236,978	344,148	188,575	2,356
Pennsylvania	21,157,430	12,849,308	7,492,356	1,051,775	819,689	629,090	937,907	2,228,057	1,060,105	765,734	728,642	87,124
Rhode Island	2,134,609	1,288,212 ⁶	793,542 ⁶	252,541 ⁶	106,380 ⁶	30,450 ⁶	102,548 ⁶	181,671 ⁶	79,529 ⁶	40,422 ⁶	52,850 ⁶	5

See notes at end of table.

Table 2. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2008—Continued

Current expenditures ¹ [in thousands of dollars]												
State or jurisdiction	Support services ²											
	Total	Instruction	Total	Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ⁴
South Carolina	6,453,817	3,682,085	2,422,094	469,949	442,726	80,362	374,573	606,118	240,437	207,930	329,886	19,752
South Dakota	1,037,875	602,722	376,069	56,942	43,393	37,165	51,563	111,702	38,306	36,997	54,159	4,924
Tennessee	7,540,306 ⁶	4,759,068 ⁶	2,401,877	298,693	433,886	147,369	422,966	676,869	278,533	143,561	379,361	0
Texas	39,033,235 ⁶	23,341,635 ⁶	13,658,678 ⁶	1,893,545 ⁶	2,101,155 ⁶	578,990 ⁶	2,151,218 ⁶	4,416,295 ⁶	1,119,333 ⁶	1,398,143 ⁶	2,032,922 ⁶	0
Utah	3,444,936	2,239,421	1,014,511	126,893	146,935	39,299	202,443	313,137	109,759	76,046	175,412	15,592
Vermont	1,356,165	853,188	467,013	99,426	52,547	31,349	91,974	114,181	45,087	32,450	35,398	566
Virginia	13,125,666	8,003,384	4,645,355	627,358	875,941	209,282	773,706	1,266,877	683,367	208,824	475,398	1,530
Washington	9,331,539 ⁶	5,555,404 ⁶	3,334,496	612,168	420,206	178,651	543,924	848,628	383,643	347,277	315,770	125,868
West Virginia	2,841,962 ⁶	1,683,086 ⁶	996,314 ⁶	103,735 ⁶	115,138 ⁶	67,016 ⁶	151,791 ⁶	298,811 ⁶	212,361 ⁶	47,463 ⁶	162,561 ⁶	0
Wisconsin	9,366,134	5,693,815	3,342,362	428,833	457,623	238,069	469,201	882,286	354,072	512,278	329,856	100
Wyoming	1,191,736	704,847	449,990	69,303	75,664	23,003	65,336	116,696	55,752	44,235	36,516	383
Other jurisdictions												
American Samoa	63,105	30,962	17,263	1,732	4,219	847	6,482	1,525	1,222	1,237	14,880	0
Guam	229,243 ⁶	129,455 ⁶	85,317 ⁶	24,976 ⁶	7,745 ⁶	3,284 ⁶	11,457 ⁶	32,146	1,099 ⁶	4,609 ⁶	12,888	1,583
Commonwealth of the												
Northern Mariana Islands	51,241	39,907 ⁶	5,035	450	997 ⁶	1,835 ⁶	219 ⁶	—	1,310 ⁶	224 ⁶	556	5,743
Puerto Rico	3,413,884	2,312,073	851,717	219,663	70,857	57,773	—	338,172	106,810	58,443	250,094	0
U.S. Virgin Islands	196,533 ⁶	111,627	74,212 ⁶	12,600	6,088	4,621	9,931	18,192 ⁶	16,186 ⁶	6,594 ⁶	9,898	796

— Not available. Data are reported in other support services data items and included in the total.

¹Include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²An expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

³Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁴Include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school activities).

⁵U.S. totals include the 50 states and the District of Columbia.

⁶Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁷Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2008, Version 1a.

Table 3. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2008

State or jurisdiction	Fall 2007 student membership	Current expenditures ¹ per pupil											
		Support services ² per pupil										Enterprise operations ⁴	
		Total	Instruction	Total	Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services		Food services
United States⁵	49,220,707⁶	\$10,297^{6,7}	\$6,262^{6,7}	\$3,621^{6,7}	\$556^{6,7}	\$515^{6,7}	\$202^{6,7}	\$576^{6,7}	\$1,003^{6,7}	\$438^{6,7}	\$331^{6,7}	\$390^{6,7}	\$24⁶
Alabama	742,919	9,197	5,396	3,201	498	442	234	566	827	455	181	600	0
Alaska	131,029	14,641	8,528	5,672	1,053	767	217	891	1,795	444	505	381	60
Arizona	1,087,447	7,727	4,369 ⁷	2,975 ⁷	829 ⁷	202 ⁷	117 ⁷	368 ⁷	851 ⁷	299 ⁷	309 ⁷	343	41
Arkansas	479,016	8,677	5,065 ⁷	3,124 ⁷	426 ⁷	665 ⁷	218 ⁷	458 ⁷	804 ⁷	332 ⁷	222 ⁷	478 ⁷	9
California	6,343,471 ⁶	9,706 ^{6,7}	5,824 ^{6,7}	3,515 ^{6,7}	483 ^{6,7}	674 ^{6,7}	90 ^{6,7}	643 ^{6,7}	983 ^{6,7}	235 ^{6,7}	408 ^{6,7}	346 ⁶	20 ⁶
Colorado	801,867	9,152	5,299	3,520	428	495	175	644	878	280	620	284	49
Connecticut	570,626	14,610 ⁷	9,166 ⁷	4,952 ⁷	888 ⁷	463 ⁷	308 ⁷	832 ⁷	1,408 ⁷	713 ⁷	341 ⁷	366 ⁷	126
Delaware	122,574	12,153	7,317	4,330	623	157	151	691	1,250	793	665	506	0
District of Columbia ⁸	78,422	16,353 ⁷	8,776 ⁷	6,827 ⁷	930 ⁷	884 ⁷	454 ⁷	773 ⁷	1,723 ⁷	1,121 ⁷	942	751 ⁷	0
Florida	2,666,811	9,084 ⁷	5,473 ⁷	3,219 ⁷	415 ⁷	609 ⁷	83 ⁷	513 ⁷	973 ⁷	381 ⁷	244 ⁷	392	0
Georgia	1,649,589	9,718	6,140	3,085	451	496	126	569	690	402	350	464	28
Hawaii ⁸	179,897	11,800	7,125	4,130	1,331	431	97	728	871	295	377	545	0
Idaho	272,119	6,951 ⁷	4,238 ⁷	2,376 ⁷	396 ⁷	286 ⁷	157 ⁷	392 ⁷	656 ⁷	339 ⁷	150 ⁷	336 ⁷	1
Illinois	2,112,805	10,353 ⁷	6,086 ⁷	3,940 ⁷	673 ⁷	482 ⁷	333 ⁷	531 ⁷	1,035 ⁷	518 ⁷	367 ⁷	327	0
Indiana	1,046,764	8,867 ⁷	4,819 ⁷	3,689 ⁷	371 ⁷	938 ⁷	163 ⁷	464 ⁷	963 ⁷	501 ⁷	289 ⁷	359	0
Iowa	472,628	9,520	5,763	3,314	545	430	255	562	865	353	305	431	12
Kansas	468,295	9,883	5,941	3,495	561	467	304	567	944	399	253	447	0
Kentucky	666,225	8,740	5,181	3,041	377	475	190	479	806	517	197	500	18
Louisiana	681,038	10,006 ⁷	5,891 ⁷	3,570 ⁷	437 ⁷	517 ⁷	245 ⁷	540 ⁷	995 ⁷	563 ⁷	273 ⁷	545	#
Maine	196,245	11,761	7,535 ⁷	3,837 ⁷	530 ⁷	500 ⁷	224 ⁷	644 ⁷	1,218	536	187	388	#
Maryland	845,700	13,235 ⁷	8,095 ⁷	4,581 ⁷	590 ⁷	737 ⁷	90	873 ⁷	1,234	676	381 ⁷	355	204
Massachusetts	962,958	13,667	8,891 ⁷	4,389 ⁷	764 ⁷	630 ⁷	243	571	1,237	588	356	386	0
Michigan	1,692,739	10,075	5,710	4,041	754	479	208	582	1,075	455	488	323	0
Minnesota	837,578	10,048 ⁷	6,474 ⁷	3,113 ⁷	273 ⁷	477 ⁷	307 ⁷	422 ⁷	777 ⁷	568 ⁷	287 ⁷	428	33
Mississippi	494,122	7,890 ⁷	4,647 ⁷	2,776 ⁷	367 ⁷	368 ⁷	232 ⁷	451 ⁷	819 ⁷	371 ⁷	167 ⁷	466	1
Missouri	894,497	9,532	5,718	3,390	448	442	291	541	950	495	222	425	0
Montana	142,284	9,786	5,900	3,470	543	369	280	534	1,056	458	231	399	17
Nebraska	281,153	10,565	6,798	3,063	410	348	351	524	911	297	222	418	286
Nevada	429,362	8,187	4,866	3,024	383	421	173	571	870	342	264	297	0
New Hampshire	200,772	11,951	7,711	3,902	819	364	399	645	1,047	510	118	337	0
New Jersey	1,382,348	17,620 ⁷	10,471 ⁷	6,642 ⁷	1,666 ⁷	577 ⁷	404 ⁷	1,186 ⁷	1,794 ⁷	924 ⁷	90	356	151
New Mexico	329,040	9,291	5,345	3,562	957	309	206	553	944	330	263	379	5
New York	2,765,435	16,794 ⁷	11,572 ⁷	4,864 ⁷	556 ⁷	472 ⁷	338 ⁷	691 ⁷	1,475 ⁷	896 ⁷	436 ⁷	358	0
North Carolina	1,472,565	7,798 ⁷	4,961	2,389 ⁷	383 ⁷	159 ⁷	217 ⁷	502 ⁷	589 ⁷	302 ⁷	235 ⁷	449	0
North Dakota	95,059	9,324	5,419	3,138	389	300	429	460	900	430	230	492	275
Ohio	1,827,184	10,340	5,911	4,084	620	658	309	586	965	491	457	343	1
Oklahoma	642,065	7,683	4,432	2,742	516	277	227	415	844	258	205	438	71
Oregon	565,586	9,565	5,584	3,643	662	397	143	604	811	419	608	333	4
Pennsylvania	1,801,971	11,741	7,131	4,158	584	455	349	520	1,236	588	425	404	48
Rhode Island	147,629	14,459	8,726 ⁷	5,375 ⁷	1,711 ⁷	721 ⁷	206 ⁷	695 ⁷	1,231 ⁷	539 ⁷	274 ⁷	358 ⁷	#

See notes at end of table.

Table 3. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2008—Continued

State or jurisdiction	Current expenditures ¹ per pupil												
	Fall 2007 student membership	Support services ² per pupil											
		Total	Instruction	Total	Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ⁴
South Carolina	712,317	9,060	5,169	3,400	660	622	113	526	851	338	292	463	28
South Dakota	121,606	8,535	4,956	3,093	468	357	306	424	919	315	304	445	40
Tennessee	964,259	7,820 ⁷	4,935 ⁷	2,491	310	450	153	439	702	289	149	393	0
Texas	4,674,832	8,350 ⁷	4,993 ⁷	2,922 ⁷	405 ⁷	449 ⁷	124 ⁷	460 ⁷	945 ⁷	239 ⁷	299 ⁷	435 ⁷	0
Utah	576,244	5,978	3,886	1,761	220	255	68	351	543	190	132	304	27
Vermont	94,038	14,421	9,073	4,966	1,057	559	333	978	1,214	479	345	376	6
Virginia	1,230,857	10,664	6,502	3,774	510	712	170	629	1,029	555	170	386	1
Washington	1,030,247	9,058 ⁷	5,392 ⁷	3,237	594	408	173	528	824	372	337	306	122
West Virginia	282,535	10,059 ⁷	5,957 ⁷	3,526 ⁷	367 ⁷	408 ⁷	237 ⁷	537 ⁷	1,058 ⁷	752 ⁷	168 ⁷	575 ⁷	0
Wisconsin	867,929	10,791	6,560	3,851	494	527	274	541	1,017	408	590	380	#
Wyoming	86,009	13,856	8,195	5,232	806	880	267	760	1,357	648	514	425	4
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	—	—	—	—	—	—	—	—	—	—	—	—	—
Commonwealth of the													
Northern Mariana Islands	11,299	4,535	3,532 ⁷	446	40	88 ⁷	162 ⁷	19 ⁷	—	116 ⁷	20 ⁷	49	508
Puerto Rico	526,565	6,483	4,391	1,617	417	135	110	—	642	203	111	475	0
U.S. Virgin Islands	15,903	12,358 ⁷	7,019	4,667 ⁷	792	383	291	624	1,144 ⁷	1,018 ⁷	415 ⁷	622	50

— Not available. Data are missing for American Samoa and Guam because they did not report student membership. Missing data for the Commonwealth of the Northern Mariana Islands and Puerto Rico are reported in other support services data items and included in the total.

Rounds to zero.

¹Include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²An expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

³Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁴Include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school activities).

⁵U.S. totals include the 50 states and the District of Columbia.

⁶The prekindergarten student membership was imputed, affecting the total student count and per pupil expenditures calculation.

⁷Value affected by redistribution of reported expenditure values to correct for missing data items, and/or to distribute state direct support expenditures.

⁸Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2008, Version 1a.

Table 4. Percentage distribution of current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2008

State or jurisdiction	Current expenditures ¹											
	Instruction	Support services ²									Food services	Enterprise operations ⁴
		Total	Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services			
United States⁵	60.8	35.2	5.4	5.0	2.0	5.6	9.7	4.2	3.2	3.8	0.2	
Alabama	58.7	34.8	5.4	4.8	2.5	6.1	9.0	4.9	2.0	6.5	0.0	
Alaska	58.2	38.7	7.2	5.2	1.5	6.1	12.3	3.0	3.5	2.6	0.4	
Arizona	56.5	38.5	10.7	2.6	1.5	4.8	11.0	3.9	4.0	4.4	0.5	
Arkansas	58.4	36.0	4.9	7.7	2.5	5.3	9.3	3.8	2.6	5.5	0.1	
California	60.0	36.2	5.0	6.9	0.9	6.6	10.1	2.4	4.2	3.6	0.2	
Colorado	57.9	38.5	4.7	5.4	1.9	7.0	9.6	3.1	6.8	3.1	0.5	
Connecticut	62.7	33.9	6.1	3.2	2.1	5.7	9.6	4.9	2.3	2.5	0.9	
Delaware	60.2	35.6	5.1	1.3	1.2	5.7	10.3	6.5	5.5	4.2	0.0	
District of Columbia ⁶	53.7	41.7	5.7	5.4	2.8	4.7	10.5	6.9	5.8	4.6	0.0	
Florida	60.2	35.4	4.6	6.7	0.9	5.6	10.7	4.2	2.7	4.3	0.0	
Georgia	63.2	31.7	4.6	5.1	1.3	5.9	7.1	4.1	3.6	4.8	0.3	
Hawaii ⁶	60.4	35.0	11.3	3.7	0.8	6.2	7.4	2.5	3.2	4.6	0.0	
Idaho	61.0	34.2	5.7	4.1	2.3	5.6	9.4	4.9	2.2	4.8	#	
Illinois	58.8	38.1	6.5	4.7	3.2	5.1	10.0	5.0	3.5	3.2	0.0	
Indiana	54.3	41.6	4.2	10.6	1.8	5.2	10.9	5.7	3.3	4.1	0.0	
Iowa	60.5	34.8	5.7	4.5	2.7	5.9	9.1	3.7	3.2	4.5	0.1	
Kansas	60.1	35.4	5.7	4.7	3.1	5.7	9.6	4.0	2.6	4.5	0.0	
Kentucky	59.3	34.8	4.3	5.4	2.2	5.5	9.2	5.9	2.3	5.7	0.2	
Louisiana	58.9	35.7	4.4	5.2	2.5	5.4	9.9	5.6	2.7	5.4	#	
Maine	64.1	32.6	4.5	4.2	1.9	5.5	10.4	4.6	1.6	3.3	#	
Maryland	61.2	34.6	4.5	5.6	0.7	6.6	9.3	5.1	2.9	2.7	1.5	
Massachusetts	65.1	32.1	5.6	4.6	1.8	4.2	9.1	4.3	2.6	2.8	0.0	
Michigan	56.7	40.1	7.5	4.8	2.1	5.8	10.7	4.5	4.8	3.2	0.0	
Minnesota	64.4	31.0	2.7	4.8	3.1	4.2	7.7	5.7	2.9	4.3	0.3	
Mississippi	58.9	35.2	4.7	4.7	2.9	5.7	10.4	4.7	2.1	5.9	#	
Missouri	60.0	35.6	4.7	4.6	3.1	5.7	10.0	5.2	2.3	4.5	0.0	
Montana	60.3	35.5	5.5	3.8	2.9	5.5	10.8	4.7	2.4	4.1	0.2	
Nebraska	64.3	29.0	3.9	3.3	3.3	5.0	8.6	2.8	2.1	4.0	2.7	
Nevada	59.4	36.9	4.7	5.1	2.1	7.0	10.6	4.2	3.2	3.6	0.0	
New Hampshire	64.5	32.7	6.9	3.0	3.3	5.4	8.8	4.3	1.0	2.8	0.0	
New Jersey	59.4	37.7	9.5	3.3	2.3	6.7	10.2	5.2	0.5	2.0	0.9	
New Mexico	57.5	38.3	10.3	3.3	2.2	5.9	10.2	3.5	2.8	4.1	0.1	
New York	68.9	29.0	3.3	2.8	2.0	4.1	8.8	5.3	2.6	2.1	0.0	
North Carolina	63.6	30.6	4.9	2.0	2.8	6.4	7.6	3.9	3.0	5.8	0.0	
North Dakota	58.1	33.7	4.2	3.2	4.6	4.9	9.7	4.6	2.5	5.3	2.9	
Ohio	57.2	39.5	6.0	6.4	3.0	5.7	9.3	4.7	4.4	3.3	#	
Oklahoma	57.7	35.7	6.7	3.6	3.0	5.4	11.0	3.4	2.7	5.7	0.9	
Oregon	58.4	38.1	6.9	4.1	1.5	6.3	8.5	4.4	6.4	3.5	#	
Pennsylvania	60.7	35.4	5.0	3.9	3.0	4.4	10.5	5.0	3.6	3.4	0.4	
Rhode Island	60.3	37.2	11.8	5.0	1.4	4.8	8.5	3.7	1.9	2.5	#	

See notes at end of table.

Table 4. Percentage distribution of current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2008—Continued

State or jurisdiction	Current expenditures ¹											
	Support services ²										Enterprise operations ⁴	
	Instruction	Total	Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services		
South Carolina	57.1	37.5	7.3	6.9	1.2	5.8	9.4	3.7	3.2	5.1	0.3	
South Dakota	58.1	36.2	5.5	4.2	3.6	5.0	10.8	3.7	3.6	5.2	0.5	
Tennessee	63.1	31.9	4.0	5.8	2.0	5.6	9.0	3.7	1.9	5.0	0.0	
Texas	59.8	35.0	4.9	5.4	1.5	5.5	11.3	2.9	3.6	5.2	0.0	
Utah	65.0	29.4	3.7	4.3	1.1	5.9	9.1	3.2	2.2	5.1	0.5	
Vermont	62.9	34.4	7.3	3.9	2.3	6.8	8.4	3.3	2.4	2.6	#	
Virginia	61.0	35.4	4.8	6.7	1.6	5.9	9.7	5.2	1.6	3.6	#	
Washington	59.5	35.7	6.6	4.5	1.9	5.8	9.1	4.1	3.7	3.4	1.3	
West Virginia	59.2	35.1	3.7	4.1	2.4	5.3	10.5	7.5	1.7	5.7	0.0	
Wisconsin	60.8	35.7	4.6	4.9	2.5	5.0	9.4	3.8	5.5	3.5	#	
Wyoming	59.1	37.8	5.8	6.3	1.9	5.5	9.8	4.7	3.7	3.1	#	
Other jurisdictions												
American Samoa	49.1	27.4	2.7	6.7	1.3	10.3	2.4	1.9	2.0	23.6	0.0	
Guam	56.5	37.2	10.9	3.4	1.4	5.0	14.0	0.5	2.0	5.6	0.7	
Commonwealth of the												
Northern Mariana Islands	77.9	9.8	0.9	1.9	3.6	0.4	—	2.6	0.4	1.1	11.2	
Puerto Rico	67.7	24.9	6.4	2.1	1.7	—	9.9	3.1	1.7	7.3	0.0	
U.S. Virgin Islands	56.8	37.8	6.4	3.1	2.4	5.1	9.3	8.2	3.4	5.0	0.4	

— Not available. Data are reported in other support services data items and included in the total.

Rounds to zero.

¹Include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²An expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

³Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁴Include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school activities).

⁵U.S. totals include the 50 states and the District of Columbia.

⁶Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2008, Version 1a.

Table 5. Current expenditures and percentage distribution of current expenditures for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2008

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]					Percentage distribution			
	Total	Instruction and instruction-related ²	Student support services ³	Administration ⁴	Operations ⁵	Instruction and instruction-related ²	Student support services ³	Administration ⁴	Operations ⁵
United States⁶	\$506,827,246⁷	\$333,598,810⁷	\$27,385,688⁷	\$54,571,056⁷	\$91,271,692⁷	65.8	5.4	10.8	18.0
Alabama	6,832,439	4,336,775	369,939	727,897	1,397,827	63.5	5.4	10.7	20.5
Alaska	1,918,375	1,217,916	137,986	211,401	351,072	63.5	7.2	11.0	18.3
Arizona	8,403,221	4,971,462 ⁷	901,085 ⁷	863,409 ⁷	1,667,265 ⁷	59.2	10.7	10.3	19.8
Arkansas	4,156,368	2,744,622 ⁷	204,167 ⁷	429,615 ⁷	777,964 ⁷	66.0	4.9	10.3	18.7
California	61,570,555 ⁷	41,221,735 ⁷	3,062,280 ⁷	7,235,517 ⁷	10,051,023 ⁷	67.0	5.0	11.8	16.3
Colorado	7,338,766	4,646,517	343,099	1,153,086	1,196,065	63.3	4.7	15.7	16.3
Connecticut	8,336,789 ⁷	5,494,291 ⁷	506,672 ⁷	845,212 ⁷	1,490,614 ⁷	65.9	6.1	10.1	17.9
Delaware	1,489,594	916,082	76,411	184,631	312,470	61.5	5.1	12.4	21.0
District of Columbia ⁸	1,282,437 ⁷	757,501 ⁷	72,931 ⁷	170,086 ⁷	281,920 ⁷	59.1	5.7	13.3	22.0
Florida	24,224,114 ⁷	16,218,702 ⁷	1,107,958 ⁷	2,240,879 ⁷	4,656,575 ⁷	67.0	4.6	9.3	19.2
Georgia	16,030,039	10,947,252	743,695	1,724,996	2,614,096	68.3	4.6	10.8	16.3
Hawaii ⁹	2,122,779	1,359,347	239,459	216,125	307,848	64.0	11.3	10.2	14.5
Idaho	1,891,505 ⁷	1,230,970 ⁷	107,754 ⁷	190,314 ⁷	362,467 ⁷	65.1	5.7	10.1	19.2
Illinois	21,874,484 ⁷	13,878,223 ⁷	1,421,224 ⁷	2,602,559 ⁷	3,972,479 ⁷	63.4	6.5	11.9	18.2
Indiana	9,281,709 ⁷	6,025,607 ⁷	388,487 ⁷	958,429 ⁷	1,909,186 ⁷	64.9	4.2	10.3	20.6
Iowa	4,499,236	2,927,176	257,575	530,109	784,376	65.1	5.7	11.8	17.4
Kansas	4,627,994	3,000,653	262,588	526,292	838,462	64.8	5.7	11.4	18.1
Kentucky	5,822,550	3,768,146	251,346	576,758	1,226,300	64.7	4.3	9.9	21.1
Louisiana	6,814,455 ⁷	4,364,322 ⁷	297,598 ⁷	720,162 ⁷	1,432,372 ⁷	64.0	4.4	10.6	21.0
Maine	2,308,071	1,576,821 ⁷	104,008 ⁷	206,884 ⁷	420,357	68.3	4.5	9.0	18.2
Maryland	11,192,623 ⁷	7,469,581 ⁷	498,920 ⁷	1,136,692 ⁷	2,087,431	66.7	4.5	10.2	18.7
Massachusetts	13,160,383	9,168,460 ⁷	736,133 ⁷	1,126,219	2,129,571	69.7	5.6	8.6	16.2
Michigan	17,053,521	10,477,065	1,276,683	2,162,825	3,136,948	61.4	7.5	12.7	18.4
Minnesota	8,415,969 ⁷	5,822,654 ⁷	228,804 ⁷	851,355 ⁷	1,513,155 ⁷	69.2	2.7	10.1	18.0
Mississippi	3,898,401 ⁷	2,478,077 ⁷	181,505 ⁷	420,501 ⁷	818,319 ⁷	63.6	4.7	10.8	21.0
Missouri	8,526,641	5,509,910	400,600	942,872	1,673,259	64.6	4.7	11.1	19.6
Montana	1,392,449	891,913	77,242	148,575	274,720	64.1	5.5	10.7	19.7
Nebraska	2,970,323	2,009,116	115,328	308,272	537,607	67.6	3.9	10.4	18.1
Nevada	3,515,004	2,270,090	164,350	432,782	647,782	64.6	4.7	12.3	18.4
New Hampshire	2,399,330	1,621,275	164,418	233,288	380,349	67.6	6.9	9.7	15.9
New Jersey	24,357,079 ⁷	15,271,767 ⁷	2,303,520 ⁷	2,322,227 ⁷	4,459,565 ⁷	62.7	9.5	9.5	18.3
New Mexico	3,057,061	1,860,370	314,843	336,372	545,476	60.9	10.3	11.0	17.8
New York	46,443,426 ⁷	33,305,098 ⁷	1,536,857 ⁷	4,051,984 ⁷	7,549,487 ⁷	71.7	3.3	8.7	16.3
North Carolina	11,482,912 ⁷	7,539,482 ⁷	564,546 ⁷	1,405,457 ⁷	1,973,427 ⁷	65.7	4.9	12.2	17.2
North Dakota	886,317	543,680	36,992	106,351	199,293	61.3	4.2	12.0	22.5
Ohio	18,892,374	12,002,759	1,131,996	2,469,521	3,288,098	63.5	6.0	13.1	17.4
Oklahoma	4,932,913	3,023,423	331,037	544,559	1,033,893	61.3	6.7	11.0	21.0
Oregon	5,409,630	3,382,515	374,495	766,235	886,384	62.5	6.9	14.2	16.4
Pennsylvania	21,157,430	13,668,997	1,051,775	2,332,731	4,103,927	64.6	5.0	11.0	19.4
Rhode Island	2,134,609	1,394,592 ⁷	252,541 ⁷	173,421 ⁷	314,055 ⁷	65.3	11.8	8.1	14.7
South Carolina	6,453,817	4,124,810	469,949	662,865	1,196,193	63.9	7.3	10.3	18.5
South Dakota	1,037,875	646,115	56,942	125,726	209,092	62.3	5.5	12.1	20.1
Tennessee	7,540,306 ⁷	5,192,953 ⁷	298,693	713,896	1,334,764	68.9	4.0	9.5	17.7
Texas	39,033,235 ⁷	25,442,790 ⁷	1,893,545 ⁷	4,128,351 ⁷	7,568,549 ⁷	65.2	4.9	10.6	19.4
Utah	3,444,936	2,386,355	126,893	317,787	613,900	69.3	3.7	9.2	17.8
Vermont	1,356,165	905,735	99,426	155,773	195,231	66.8	7.3	11.5	14.4
Virginia	13,125,666	8,879,325	627,358	1,191,811	2,427,172	67.6	4.8	9.1	18.5
Washington	9,331,539 ⁷	5,975,610 ⁷	612,168	1,069,852	1,673,909	64.0	6.6	11.5	17.9
West Virginia	2,841,962 ⁷	1,798,224 ⁷	103,735 ⁷	266,270 ⁷	673,733 ⁷	63.3	3.7	9.4	23.7
Wisconsin	9,366,134	6,151,439	428,833	1,219,547	1,566,315	65.7	4.6	13.0	16.7
Wyoming	1,191,736	780,511	69,303	132,575	209,347	65.5	5.8	11.1	17.6
Other jurisdictions									
American Samoa	63,105	35,180	1,732	8,566	17,627	55.7	2.7	13.6	27.9
Guam	229,243 ⁷	137,201 ⁷	24,976 ⁷	19,350 ⁷	47,716 ⁷	59.8	10.9	8.4	20.8
Commonwealth of the Northern Mariana Islands									
Puerto Rico	51,241	40,904 ⁷	450	2,278 ⁷	7,609 ⁷	79.8	0.9	4.4	14.8
U.S. Virgin Islands	3,413,884	2,382,930	219,663	116,215	695,076	69.8	6.4	3.4	20.4
U.S. Virgin Islands	196,533 ⁷	117,715	12,600	21,146 ⁷	45,071 ⁷	59.9	6.4	10.8	22.9

¹Include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Include current expenditures for classroom instruction (including teachers and teaching assistants), libraries, in-service teacher training, curriculum development, student assessment, and instruction technology.

³Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁴Include general administration, school administration, and other support services.

⁵Include operations and maintenance, student transportation, food services, and enterprise operations.

⁶U.S. totals include the 50 states and the District of Columbia.

⁷Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁸Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2008, Version 1a.

Table 6. Student membership and current expenditures per pupil for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2008

State or jurisdiction	Fall 2007 student membership	Current expenditures ¹ per pupil				
		Total	Instruction and Instruction-related ²	Student support services ³	Administration ⁴	Operations ⁵
United States⁶	49,220,707⁷	\$10,297^{7,8}	\$6,778^{7,8}	\$556^{7,8}	\$1,109^{7,8}	\$1,854^{7,8}
Alabama	742,919	9,197	5,837	498	980	1,882
Alaska	131,029	14,641	9,295	1,053	1,613	2,679
Arizona	1,087,447	7,727	4,572 ⁸	829 ⁸	794 ⁸	1,533 ⁸
Arkansas	479,016	8,677	5,730 ⁸	426 ⁸	897 ⁸	1,624 ⁸
California	6,343,471 ⁷	9,706 ^{7,8}	6,498 ^{7,8}	483 ^{7,8}	1,141 ^{7,8}	1,584 ^{7,8}
Colorado	801,867	9,152	5,795	428	1,438	1,492
Connecticut	570,626	14,610 ⁸	9,629 ⁸	888 ⁸	1,481 ⁸	2,612 ⁸
Delaware	122,574	12,153	7,474	623	1,506	2,549
District of Columbia ⁹	78,422	16,353 ⁸	9,659 ⁸	930 ⁸	2,169 ⁸	3,595 ⁸
Florida	2,666,811	9,084 ⁸	6,082 ⁸	415 ⁸	840 ⁸	1,746 ⁸
Georgia	1,649,589	9,718	6,636	451	1,046	1,585
Hawaii ⁹	179,897	11,800	7,556	1,331	1,201	1,711
Idaho	272,119	6,951 ⁸	4,524 ⁸	396 ⁸	699 ⁸	1,332 ⁸
Illinois	2,112,805	10,353 ⁸	6,569 ⁸	673 ⁸	1,232 ⁸	1,880 ⁸
Indiana	1,046,764	8,867 ⁸	5,756 ⁸	371 ⁸	916 ⁸	1,824 ⁸
Iowa	472,628	9,520	6,193	545	1,122	1,660
Kansas	468,295	9,883	6,408	561	1,124	1,790
Kentucky	666,225	8,740	5,656	377	866	1,841
Louisiana	681,038	10,006 ⁸	6,408 ⁸	437 ⁸	1,057 ⁸	2,103 ⁸
Maine	196,245	11,761	8,035 ⁸	530 ⁸	1,054 ⁸	2,142
Maryland	845,700	13,235 ⁸	8,832 ⁸	590 ⁸	1,344 ⁸	2,468
Massachusetts	962,958	13,667	9,521 ⁸	764 ⁸	1,170	2,211
Michigan	1,692,739	10,075	6,189	754	1,278	1,853
Minnesota	837,578	10,048 ⁸	6,952 ⁸	273 ⁸	1,016 ⁸	1,807 ⁸
Mississippi	494,122	7,890 ⁸	5,015 ⁸	367 ⁸	851 ⁸	1,656 ⁸
Missouri	894,497	9,532	6,160	448	1,054	1,871
Montana	142,284	9,786	6,269	543	1,044	1,931
Nebraska	281,153	10,565	7,146	410	1,096	1,912
Nevada	429,362	8,187	5,287	383	1,008	1,509
New Hampshire	200,772	11,951	8,075	819	1,162	1,894
New Jersey	1,382,348	17,620 ⁸	11,048 ⁸	1,666 ⁸	1,680 ⁸	3,226 ⁸
New Mexico	329,040	9,291	5,654	957	1,022	1,658
New York	2,765,435	16,794 ⁸	12,043 ⁸	556 ⁸	1,465 ⁸	2,730 ⁸
North Carolina	1,472,565	7,798 ⁸	5,120 ⁸	383 ⁸	954 ⁸	1,340 ⁸
North Dakota	95,059	9,324	5,719	389	1,119	2,097
Ohio	1,827,184	10,340	6,569	620	1,352	1,800
Oklahoma	642,065	7,683	4,709	516	848	1,610
Oregon	565,586	9,565	5,981	662	1,355	1,567
Pennsylvania	1,801,971	11,741	7,586	584	1,295	2,277
Rhode Island	147,629	14,459	9,447 ⁸	1,711 ⁸	1,175 ⁸	2,127 ⁸
South Carolina	712,317	9,060	5,791	660	931	1,679
South Dakota	121,606	8,535	5,313	468	1,034	1,719
Tennessee	964,259	7,820 ⁸	5,385 ⁸	310	740	1,384
Texas	4,674,832	8,350 ⁸	5,443 ⁸	405 ⁸	883 ⁸	1,619 ⁸
Utah	576,244	5,978	4,141	220	551	1,065
Vermont	94,038	14,421	9,632	1,057	1,656	2,076
Virginia	1,230,857	10,664	7,214	510	968	1,972
Washington	1,030,247	9,058 ⁸	5,800 ⁸	594	1,038	1,625
West Virginia	282,535	10,059 ⁸	6,365 ⁸	367 ⁸	942 ⁸	2,385 ⁸
Wisconsin	867,929	10,791	7,087	494	1,405	1,805
Wyoming	86,009	13,856	9,075	806	1,541	2,434
Other jurisdictions						
American Samoa	—	—	—	—	—	—
Guam	—	—	—	—	—	—
Commonwealth of the Northern Mariana Islands	11,299	4,535	3,620 ⁸	40	202 ⁸	673 ⁸
Puerto Rico	526,565	6,483	4,525	417	221	1,320
U.S. Virgin Islands	15,903	12,358 ⁸	7,402	792	1,330 ⁸	2,834 ⁸

— Not available. Data are missing for American Samoa and Guam because they did not report student membership.

¹Include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Include current expenditures for classroom instruction (including teachers and teaching assistants), libraries, in-service teacher training, curriculum development, student assessment, and instruction technology.

³Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁴Include general administration, school administration, and other support services.

⁵Include operations and maintenance, student transportation, food services, and enterprise operations.

⁶U.S. totals include the 50 states and the District of Columbia.

⁷The prekindergarten student membership was imputed, affecting the total student count and per pupil expenditures calculation.

⁸Value affected by redistribution of reported expenditure values to correct for missing data items, and/or to distribute state direct support expenditures.

⁹Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2008, Version 1a.

Table 7. Current instruction and instruction-related expenditures for public elementary and secondary education, by object and state or jurisdiction: Fiscal year 2008

State or jurisdiction	Current instruction and instruction-related expenditures ¹ [in thousands of dollars]						
	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Instructional supplies	Other
United States²	\$333,598,810³	\$221,892,162³	\$73,972,233³	\$15,542,775³	\$4,577,028³	\$16,097,805³	\$1,516,808³
Alabama	4,336,775	2,746,581	1,084,650	138,830	2,587	345,460	18,668
Alaska	1,217,916	623,045	441,636	77,013	254	65,455	10,514
Arizona	4,971,462 ³	3,546,146 ³	836,664 ³	251,228 ³	5,585	191,756 ³	140,082 ³
Arkansas	2,744,622 ³	1,872,871 ³	486,665 ³	126,701 ³	10,372	227,970 ³	20,041 ³
California	41,221,735 ³	26,823,297 ³	8,657,786 ³	2,525,171 ³	768,743	2,439,946 ³	6,792 ³
Colorado	4,646,517	3,052,387	1,007,222	160,054	53,048	308,815	64,990
Connecticut	5,494,291 ³	3,488,187 ³	1,318,145 ³	191,725 ³	338,337	149,025 ³	8,873 ³
Delaware	916,082	590,445	263,219	12,862	5,896	34,497	9,165
District of Columbia ⁴	757,501 ³	460,258 ³	68,319 ³	92,102 ³	34,540 ³	92,700 ³	9,582 ³
Florida	16,218,702 ³	10,233,984 ³	3,001,136 ³	2,166,068 ³	1,581	685,072 ³	130,862 ³
Georgia	10,947,252	7,385,703	2,564,523	280,804	5,740	647,335	63,146
Hawaii ⁴	1,359,347	872,265	302,944	70,860	4,531	99,307	9,441
Idaho	1,230,970 ³	835,069 ³	268,988 ³	56,300 ³	1,070	68,924 ³	618 ³
Illinois	13,878,223 ³	9,359,692 ³	2,994,528 ³	539,978 ³	383,310	572,390 ³	28,325 ³
Indiana	6,025,607 ³	4,464,238 ³	1,113,195 ³	170,813 ³	119,486	124,691 ³	33,184 ³
Iowa	2,927,176	2,076,073	625,883	77,249	23,272	120,517	4,181
Kansas	3,000,653	2,172,806	529,874	102,039	2,581	173,605	19,747
Kentucky	3,768,146	2,689,264	816,603	82,616	200	156,596	22,868
Louisiana	4,364,322 ³	2,953,099 ³	996,561 ³	108,399 ³	1,336	292,443 ³	12,484 ³
Maine	1,576,821 ³	979,269	399,166 ³	63,246	82,634	46,098	6,409
Maryland	7,469,581 ³	4,932,452	1,804,298 ³	224,156	255,876	238,792	14,007
Massachusetts	9,168,460 ³	5,718,880	2,570,772 ³	54,400	615,513	189,487	19,407
Michigan	10,477,065	6,440,156	2,949,947	719,866	126	343,818	23,152
Minnesota	5,822,654 ³	3,991,567 ³	1,237,216 ³	300,113 ³	58,335	218,606 ³	16,817 ³
Mississippi	2,478,077 ³	1,706,233 ³	516,990 ³	85,876 ³	5,383	151,522 ³	12,073 ³
Missouri	5,509,910	3,841,388	979,806	215,676 ³	9,289	438,355	25,396 ³
Montana	891,913	584,938	164,520	61,427	750	76,050	4,228
Nebraska	2,009,116	1,374,792	449,345	78,927	13,340	76,035	16,678
Nevada	2,270,090	1,470,620	524,508	72,100	1,801	188,699	12,363
New Hampshire	1,621,275	1,003,385	387,249	50,684	125,828	50,726	3,401
New Jersey	15,271,767 ³	9,161,452	4,486,869 ³	402,908	611,551	480,428	128,560
New Mexico	1,860,370	1,275,660	382,709	77,769	0	123,892	340
New York	33,305,098 ³	21,609,774 ³	8,827,346 ³	1,603,148 ³	271,762	988,307 ³	4,762 ³
North Carolina	7,539,482 ³	5,635,958	1,358,420	205,750 ³	0	339,307	48
North Dakota	543,680	385,570	109,485	18,083	1,013	26,753	2,777
Ohio	12,002,759	7,834,999	2,643,415	679,955	197,052	482,676	164,662
Oklahoma	3,023,423	2,137,313	581,273	64,786	0	225,925	14,125
Oregon	3,382,515	2,015,106	944,928	168,009	22,649	213,670	18,153
Pennsylvania	13,668,997	8,805,742	3,214,910	790,501	227,049	603,948	26,848
Rhode Island	1,394,592 ³	886,048 ³	378,867 ³	24,539 ³	75,224	26,975 ³	2,940 ³
South Carolina	4,124,810	2,883,624	837,374	174,792	993	198,379	29,648
South Dakota	646,115	430,564	119,853	33,155	7,724	52,899	1,920
Tennessee	5,192,953 ³	3,555,494	993,899	139,957	332 ³	478,033	25,239
Texas	25,442,790 ³	19,322,448 ³	2,976,443 ³	1,071,646 ³	44,589	1,774,130 ³	253,534 ³
Utah	2,386,355	1,496,947	618,499	71,791	445	190,147	8,527
Vermont	905,735	560,460	201,834	53,204	60,838	27,160	2,239
Virginia	8,879,325	6,062,348	2,149,922	262,565	5,852	393,524	5,114
Washington	5,975,610 ³	4,102,633	1,239,216	316,011	11,016 ³	262,644	44,089
West Virginia	1,798,224 ³	1,112,741 ³	533,444 ³	49,008 ³	663	102,103 ³	264 ³
Wisconsin	6,151,439	3,807,138	1,829,710	141,018	105,917	253,342	14,314
Wyoming	780,511	521,054	181,458	36,897	1,018	38,872	1,212
Other jurisdictions							
American Samoa	35,180	20,861	3,255	4,138	0	3,030	3,897
Guam	137,201 ³	102,560	28,982	2,572	0	2,782	304
Commonwealth of the Northern Mariana Islands	40,904 ³	30,365 ³	5,782 ³	2,550 ³	0	2,159 ³	47 ³
Puerto Rico	2,382,930	1,814,028	279,664	102,267	0	100,496	86,475
U.S. Virgin Islands	117,715	86,300	29,432	246	0	1,663	74

¹Include salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology, and supplies and purchased services related to these activities.

²U.S. totals include the 50 states and the District of Columbia.

³Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁴Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2008, Version 1a.

Table 8. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2008

State or jurisdiction	Expenditures (in thousands of dollars)					
	Total	Current for public elementary/secondary education ¹	Facilities acquisition and construction	Replacement equipment	Other programs ²	Interest on debt
United States³	\$596,610,358⁴	\$506,827,246⁴	\$58,698,867⁴	\$7,080,995⁴	\$8,307,762^{4,5}	\$15,695,488
Alabama	7,908,316	6,832,439	712,932	106,099	121,772	135,074
Alaska	2,274,715	1,918,375	281,986	25,674	7,986	40,694
Arizona	10,538,886 ⁴	8,403,221	1,266,202	347,508 ⁴	53,845 ⁵	468,110
Arkansas	4,800,320	4,156,368	436,676	70,811	26,041	110,424
California	73,868,616 ⁴	61,570,555 ⁴	9,083,314	251,143	1,185,793	1,777,810
Colorado	8,927,548	7,338,766	1,003,467	160,891	57,109	367,315
Connecticut	9,576,944 ⁴	8,336,789 ⁴	833,692	102,877 ⁴	143,574 ⁵	160,011
Delaware	1,795,613	1,489,594	237,940	12,288 ⁴	20,614 ⁴	35,178
District of Columbia ⁶	1,589,568 ⁴	1,282,437 ⁴	260,120 ⁴	31,158 ⁴	15,853	0
Florida	31,518,715 ⁴	24,224,114 ⁴	5,813,991	158,505	499,419	822,687
Georgia	19,007,701	16,030,039	2,521,259	186,601	40,297	229,506
Hawaii ⁶	2,342,493	2,122,779	82,496	13,233	25,381	98,604
Idaho	2,324,360 ⁴	1,891,505 ⁴	334,935	32,110	4,474	61,337
Illinois	25,246,942 ⁴	21,874,484 ⁴	1,981,763	578,098 ⁴	157,308	655,289
Indiana	10,638,810 ⁴	9,281,709 ⁴	712,083	286,005 ⁴	126,989	232,024
Iowa	5,286,896	4,499,236	576,241	100,853	28,028	82,538
Kansas	5,161,192	4,627,994	180,910	190,815	5,517	155,956
Kentucky	6,803,420	5,822,550	610,713	135,892	88,436	145,829
Louisiana	7,771,248 ⁴	6,814,455 ⁴	644,704	154,751	54,429	102,910
Maine	2,516,597	2,308,071	105,520	32,407	24,887	45,713
Maryland	12,740,155 ⁴	11,192,623 ⁴	1,279,055	107,945	27,439	133,094
Massachusetts	13,776,420	13,160,383	279,056	4,622 ⁴	64,156	268,203
Michigan	19,729,953	17,053,521	1,287,924	215,187 ⁴	353,457	819,865
Minnesota	10,402,154 ⁴	8,415,969 ⁴	1,012,472	151,271 ⁴	395,046	427,395
Mississippi	4,273,451 ⁴	3,898,401 ⁴	147,561	127,387 ⁴	29,779	70,322
Missouri	10,093,669	8,526,641	821,942	257,786 ⁴	189,834	297,465
Montana	1,564,569	1,392,449	120,116	28,363	7,479	16,161
Nebraska	3,457,340	2,970,323	325,029	89,560 ⁴	2,912 ⁴	69,515
Nevada	4,477,823	3,515,004	655,739	38,986	22,095	245,999
New Hampshire	2,618,360	2,399,330	134,173	29,705 ⁴	6,795	48,358
New Jersey	26,478,109 ⁴	24,357,079 ⁴	1,416,357	98,705 ⁴	252,989 ⁴	352,979
New Mexico	3,556,459	3,057,061	478,154	17,545 ⁴	3,537 ⁴	163
New York	51,991,666 ⁴	46,443,426 ⁴	2,072,747	386,895	2,002,817	1,085,781
North Carolina	13,382,049	11,482,912 ⁴	1,702,548	127,208 ⁴	61,905	7,476
North Dakota	993,651	886,317	55,454	32,255	7,014	12,610
Ohio	22,362,887	18,892,374	2,148,066	398,053	441,528	482,867
Oklahoma	5,400,091	4,932,913	324,700	67,989	24,557	49,933
Oregon	6,331,026	5,409,630	575,387	46,126	21,205	278,678
Pennsylvania	25,346,538	21,157,430	2,227,538	364,767	634,096	962,707
Rhode Island	2,252,275	2,134,609	16,625	12,057	52,909	36,075
South Carolina	8,003,122	6,453,817	986,023	129,459	75,791	358,032
South Dakota	1,180,854	1,037,875	81,762	34,520 ⁴	3,247	23,449
Tennessee	8,494,430 ⁴	7,540,306 ⁴	561,127	149,287	59,633	184,077
Texas	49,841,926 ⁴	39,033,235 ⁴	7,697,179	433,871	305,952	2,371,689
Utah	4,571,248	3,444,936	814,234	104,970	99,930	107,179
Vermont	1,462,893	1,356,165	59,255	24,873	8,481	14,119
Virginia	14,885,599	13,125,666	1,243,519	285,239 ⁴	78,139	153,035
Washington	11,597,118 ⁴	9,331,539 ⁴	1,704,412	96,070	58,034	407,063
West Virginia	2,962,122 ⁴	2,841,962 ⁴	19,670	52,236	39,663	8,591
Wisconsin	10,972,162	9,366,134	503,263	147,274	282,554	672,937
Wyoming	1,511,335	1,191,736	266,835	43,062	7,038	2,663
Other jurisdictions						
American Samoa	67,373	63,105	1,105	1,279	1,885	0
Guam	233,448 ⁴	229,243 ⁴	—	4,205	0	0
Commonwealth of the						
Northern Mariana Islands	53,615	51,241	1,088	810	477	0
Puerto Rico	3,584,905	3,413,884	4,093	78,441	83,390	5,096
U.S. Virgin Islands	220,496 ⁴	196,533 ⁴	20,995	1,752 ⁴	1,216	0

— Not available. Data are reported in other expenditure data items and included in the total.

¹Include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Include expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

³U.S. totals include the 50 states and the District of Columbia.

⁴Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁵Value contains imputation for missing data.

⁶Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2008, Version 1a.

Appendix A: Methodology and Technical Notes

Common Core of Data survey system. The Common Core of Data (CCD) survey system has nonfiscal and fiscal components and the Teacher Compensation Survey (TCS). The State Nonfiscal Survey of Public Elementary/Secondary Education, the Local Education Agency Universe Survey, and the Public Elementary/Secondary School Universe Survey are the nonfiscal components, while the School District Finance Survey (F-33) and the National Public Education Financial Survey (NPEFS) are the fiscal components. The TCS is also a part of the CCD survey system.² These surveys are reported annually by state education agencies (SEAs). Participation in the CCD is voluntary.

Data for CCD nonfiscal surveys are collected from SEAs through the U.S. Department of Education's *EDFacts* system. Data for CCD fiscal surveys are collected from SEAs by the U.S. Census Bureau, which acts as the collection agent for NCES. The data are collected through an online data collection site. They are then processed, edited, and verified by the Census Bureau, the National Center for Education Statistics (NCES), and the Education Statistics Services Institute (ESSI) of the American Institutes for Research (AIR). The fiscal year 2008 (FY 08) NPEFS collection opened on February 16, 2009 and closed on September 8, 2009. All states, the District of Columbia, Puerto Rico, and four other participating jurisdictions reported in the FY 08 NPEFS collection.

Data quality. Staff at NCES, the Census Bureau, and ESSI collaborate to edit all CCD data submissions and ask state CCD coordinators to correct or confirm any numbers that appear out of range when compared with other states' data or with the state's reports in previous years. If no explanation for anomalous data is provided by the state, NCES will change the data value. For example, NCES will replace a reported total with the sum of detail in cases where the sum of detail exceeds a reported total. NCES will also change a value to "not available" if data values are not plausible (e.g., if the number of students increases tenfold from the prior year to the current year while the number of teachers remains unchanged from the prior year, NCES will set the current year value for teachers to "not available").

Missing data. Not all states collect and report all of the data items requested in the CCD surveys. NCES imputes (replaces a nonresponse with a plausible value) for some missing items in NPEFS. Precise information about the extent of missing data is included in the documentation for the NPEFS FY 08 file, which can be accessed at: <http://NCES.ed.gov/ccd/stfis.asp>.

Imputed and adjusted data. NCES imputes and adjusts some reported values in the NPEFS to create data files that more accurately reflect finance data and to improve comparability among states. Imputations and adjustments are performed on data from the 50 states and the District of Columbia only. A limited amount of data for Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands were reallocated across functions.

- *Imputations* correct cases in which a value is not reported at all, indicating that subtotals for the item are underreported. An imputation by NCES assigns a value to the missing item, and the subtotals containing this item are increased by the amount of the imputation. The same method is used for imputing revenues and expenditures. Revenues are imputed based on total

² The first Pilot Teacher Compensation Survey was launched by NCES in 2007 collecting school year 2005–06 data.

revenues in reporting states, and expenditures are imputed based on total expenditures in reporting states.

- *Adjustments* correct cases in which a value reported for one item contains a value for one or more additional items not reported elsewhere. For example, a state might not differentiate between instructional support staff and student support staff, reporting “missing” for student support staff salaries and a value for instructional support staff salaries that includes both items. NCES would adjust these two responses by reducing the amount reported for instructional support staff salaries and adding that amount to student support staff salaries. The total for salaries and total expenditures would not be affected by this adjustment.³

All imputed values in the tables in this report are noted, and imputed values are never used in the imputation of another value. Totals and subtotals in tables are noted if one or more items in the total or subtotal are imputed or adjusted. In some instances, state values are affected by the redistribution of reported values to correct for missing data items.

Beginning with the FY 06 file, NCES notes values that have been affected by the distribution of state direct support for and on behalf of school districts. This results in many more items having noted data than in previous reports. States that report their direct support expenditures with their detailed finance data are not noted, since no redistribution was required.

Respondents for the NPEFS were asked to review student membership data from the CCD State Nonfiscal Survey of Public Elementary/Secondary Education to make sure that the membership data were for programs whose revenues and expenditures are reported on NPEFS. Six states (Iowa, Missouri, Montana, Nebraska, North Carolina, and Wyoming) indicated that prekindergarten programs were not included in the NPEFS data, and so counts of these students were subtracted from the student membership data reported on the State Nonfiscal Survey of Public Elementary/Secondary Education for use on the NPEFS. Wisconsin does not include finance data for charter schools in the NPEFS data they report. Student membership for Wisconsin was adjusted to exclude charter school membership. The membership for Wisconsin was derived from the CCD School District Finance Survey.

Totals. National totals reported in the tables are limited to the 50 states and the District of Columbia. They do not include data from Puerto Rico or the four other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, or the U.S. Virgin Islands.

Current expenditures. Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across time because current expenditures exclude expenditures for capital outlay, which tend to have dramatic increases and decreases from year to year. Also, the current expenditures commonly reported are for public elementary and secondary education only. Many school districts also support community services, adult education, private education, and other programs, which are included in total expenditures. These programs and the extent to which they are funded by school districts vary greatly both across and within states.

Comparability of fiscal data across states. Because the District of Columbia is a single urban district, it is often an outlier in comparisons of revenues and expenditures, with larger

³ For more information on imputed and adjusted data, see Ave and Honegger (2010).

revenues and expenditures per student than most states have. Similarly, Hawaii is a single school district and funds public education primarily through state taxes. Because of this, Hawaii's data may pose similar problems of comparability.

Inflation-adjusted data. Data in figure 2 in this report have been adjusted to FY 08 dollars to account for inflation using the Consumer Price Index (CPI). The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

Fiscal years. The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama runs from October 1 through September 30, and the fiscal year for Nebraska and Texas runs from September 1 through August 31. The NPEFS data are not adjusted to conform to a uniform fiscal year across states.

Appendix B: Common Core of Data Glossary

administration expenditures—Expenditures for school administration (the school principal’s office), general administration (the superintendent and board of education and their immediate staff), and other support services expenditures (LEA planners/researchers, personnel, fiscal services, warehousing, and other activities of an LEA).

capital outlay—Direct expenditures for construction of buildings, roads, and other improvements and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditures for repairs to fixed works and structures are classified as current expenditures for operations.

charter school—A school providing free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other appropriate authority, and designated by such authority to be a charter school.

current expenditures—Expenditures for the day-to-day operation of schools and school districts, including expenditures for staff salaries and benefits, supplies, and purchased services. Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction and repair, and equipment) are excluded from current expenditures. Programs outside the scope of public preschool to grade 12 education, such as community services and adult education, are not included in current expenditures.

debt—Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and obligations to individuals from school system employee-retirement funds.

direct support for and on behalf of school districts—Expenditures for public education that are spent directly by the state government. State expenditure for staff retirement programs is the most common form of direct support. States often report these expenditures as lump sums to NCES, which distributes the amounts to specific functions and objects.

elementary/secondary education—Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

employee benefits expenditures—Expenditures made in addition to gross salary that are not paid directly to employees. Employee benefits include amounts paid by, or on behalf of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker’s compensation, tuition reimbursements, and other employee benefits.

enterprise operations—Activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by LEAs. Food services expenditures are reported food services, even if they are run as an enterprise.

expenditures—All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Expenditures include only external transactions of a school system and exclude noncash transactions such as the provision of perquisites or other in-kind payments.

facilities acquisition and construction services—An expenditure function that includes the acquisition of land and buildings; building construction, remodeling, and additions; the initial installation or extension of service systems and other built-in equipment; and site improvement.

federal revenues—Revenues from the federal government, including direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within the district's boundaries.

fiscal year—The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

food services—Activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools.

function—A category of expenditure defining the activity supported by the service or commodity bought.

general administration expenditures—Expenditures for the board of education and superintendent's office for the administration of LEAs.

instruction and instruction-related expenditures—Include expenditures for instruction and instructional staff support services. These are expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. These include salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students but outside the classroom), and supplies and purchased services related to these activities.

instruction expenditures—Expenditures for activities related to the interaction between teachers and students. Include salaries and benefits for teachers and teacher aides, textbooks, supplies and purchased services. These expenditures also include expenditures relating to extracurricular and cocurricular activities.

instructional staff support services—Activities that include instructional staff training, educational media (library and audiovisual), and other instructional staff support services.

interest on debt expenditures—Interest expenditures on long-term debt.

intermediate sources of revenues—Education agencies with fundraising capabilities that operate between the state and local government levels. Intermediate revenues are included in local revenue totals.

local education agency (LEA)—The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

local revenues—Revenues from such sources as local property and nonproperty taxes, investments, and student activities such as textbook sales, transportation and tuition fees, and food service revenues. Local revenues include revenues from intermediate sources.

long-term debt—Debt payable more than 1 year after the date of issue.

object—A category of expenditure defining the service or commodity bought.

operation and maintenance expenditures—Expenditures for the operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security.

operations expenditures—Expenditures for operations and maintenance, student transportation, food services, and enterprise operations.

other program expenditures—Expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

other support services expenditures—Expenditures for business support services (activities concerned with the fiscal operation of the LEA), central support services (activities, other than general administration, which support each of the other instructional and support services programs, including planning, research, development, evaluation, information, and data processing services), and other support services expenditures not reported elsewhere.

purchased services expenditures—Expenditures for professional and technical services and the renting of equipment.

replacement equipment expenditures—Include expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than one year, are repaired rather than replaced, and have a cost over a level set by the state or local education agencies.

revenues—Additions to assets that do not incur an obligation that must be met at some future date, do not represent exchanges of fixed assets, and are available for expenditure by the LEAs in the state. Revenues include funds from local, intermediate, state, and federal sources.

salaries—Include the gross salaries of permanent and temporary staff on the payroll of LEAs, including temporary staff substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching.

school administration expenditures—Expenditures for the office of the principal, full-time department chairpersons, and graduation expenses.

state revenues—Revenues received by LEAs from the state, including unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs.

student membership—Annual headcount of students enrolled in school on October 1 or the school day closest to that date. In any given year, some small schools will not have any students.

student support services—Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

student transportation expenditures—Expenditures for vehicle operation, monitoring, and vehicle servicing and maintenance associated with student transportation services. Expenditures for buses are reported under replacement equipment.

support services—An expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

total expenditures—The sum of current expenditures, non-elementary/secondary expenditures, capital outlay, and interest payments on debts.

total revenues—The sum of revenue contributions emerging from local, state, and federal sources. Revenue received from bond sales or the sale of property or equipment is not included.

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